

# HOUSE . . . . . No. 2344

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By Ms. Balser of Newton, petition of Ruth B. Balser and others  
relative to the taxation of telephone and telegraph companies. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Ruth B. Balser	Michael E. Festa
David Paul Linsky	Susan C. Fargo
Bruce E. Tarr	

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In the Year Two Thousand and Five.

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### AN ACT RELATIVE TO THE TAXATION OF TELEPHONE AND TELEGRAPH COMPANIES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1     SECTION 1. Section 39 of chapter 59 of the General Laws, as  
2     appearing in the 1998 Official Edition, is hereby amended by  
3     striking the first sentence thereof and inserting the following:—  
4     The valuation at which the poles, wires and underground conduits,  
5     wires and pipes of all telephone and telegraph companies shall be  
6     assessed by the assessors of the respective cities and towns where  
7     such property is subject to taxation shall be determined annually  
8     by the commissioner of revenue, subject to appeal to the appellate  
9     tax board, as hereinafter provided. Other taxable personal prop-  
10    erty of telephone and telegraph companies shall be valued and  
11    assessed by the assessors of the respective cities and towns where  
12    such property is subject to taxation, in the same manner as other  
13    personal property is valued and assessed under this chapter. For  
14    purposes of sections thirty-nine through forty-two, “telephone and  
15    telegraph company” shall only include a company which is a local  
16    exchange carrier subject to rate regulation by the department of  
17    telecommunications and energy and which is also the carrier of  
18    last resort in its service territory.

1     SECTION 2. This act shall take effect upon its passage.

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